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புதுச்சேரி மாநில அரசிதழ்
La Gazette de L'État de Poudouchéry
The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No. }	Puducherry	Tuesday	21st	September	2021
(30 Bhadra 1943)					

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 123/Leg./2021-LD.

Puducherry, the 20th September 2021.

NOTIFICATION

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry, on the 20th day of September, 2021 and is hereby published for general information.

N. MURUGAVEL,

Under Secretary to Government (Law).

THE PUDUCHERRY VALUE ADDED TAX
(SECOND AMENDMENT) ACT, 2021
(Act No. 3 of 2021)

(20-09-2021)

AN

ACT

**further to amend the Puducherry Value Added
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Seventy-second year of the
Republic of India as follows:-

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Second Amendment) Act, 2021.

(2) It shall be deemed to have come
into force with effect from the 27th day of
February, 2021.

Amendment of
Seventh Schedule.

2. In the Puducherry Value Added Tax Act, Act
2007, in the Seventh Schedule,— No. 9
of
2007.

(a) in the entry at Sl.No. 1,

(i) in column (3), against sub-items
(a) and (b) in column (2), for the
figures and symbol “28.00%”, the
figures and symbol “26.00%” shall
be substituted;

(ii) in column (3), against sub-item (c)
in column (2), for the figures and
symbol “23.90%”, the figures and
symbol “21.90%” shall be substituted;
and

- (iii) in column (3), against sub-item (d) in column (2), for the figures and symbol “25.70%”, the figures and symbol “23.70%” shall be substituted.
 - (b) in the entry at Sl.No. 2,
 - (i) in column (3), against sub-items (a) and (b) in column (2), for the figures and symbol “19.75%”, the figures and symbol “17.75%” shall be substituted;
 - (ii) in column (3), against sub-item (c) in column (2), for the figures and symbol “18.15%”, the figures and symbol “16.15%” shall be substituted; and
 - (iii) in column (3), against sub-item (d) in column (2), for the figures and symbol “20.00%”, the figures and symbol “18.00%” shall be substituted.
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